

## **Quarterly Gambling Tax Return**

*Include a Copy of the WSGC R				
Business Name:				
	GROSS RECEIPTS	TAXABLE AMOUNT	TAX RATE RCW 9.46.110	TAX PAYMENT DUE
Bingo -01			5%	
Raffles - 02			5%	
Amusement Games - 03			2%	
Punchboards - 05			5%	
Pulltabs - 05			5%	
Cardrooms - 65			20%	
LATE PENALTY	1-31 DAYS: 6.00% 32-60 DAYS: 7.50% OVER 60 DAYS: 10.			
			TOTAL DUE:	
	/		/	
Signature	Print Name	e	Date	

Q1 Due: May 1 - Q2 Due: August 1 - Q3 Due: November 1 - Q4 Due: February 1

**Gambling Tax Payments:** Businesses liable for the tax must submit their quarterly gambling tax returns to the Treasurer's Office by the due dates noted above. In addition, a copy of the business's quarterly report to the Washington State Gambling Commission as required by <u>Chapter 230 WAC</u> for the period in which the tax accrued must accompany the return form. A gambling tax return must be submitted even if there is no activity. Please notify the Clark County Treasurer's Office if you discontinue activity, close, sell or transfer your business per Clark County Code 5.18.060.

**Late Penalty:** Payments received or postmarked after the due date must include the penalty. 1 to 31 days late the penalty is 6% of the total due, 32 to 60 days late the penalty is 7.5% of the total due, and over 60 days late the penalty is 10% of the total due. Per Clark County Code 5.18.090, failure to pay within 60 days of the due date is a violation and may result in litigation against the officers or operators of the organization.